

**SALES TAX RETURN**

MO TAX I.D. NUMBER	
BUSINESS LOCATION	
TAX PERIOD	DUE DATE
<p>If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.</p>	
SIGNATURE	DATE
<p>I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.</p>	

1. Gross Receipts .....	\$
2. Adjustments (+ OR -) .....	\$
3. Taxable Sales .....	\$
4. Rate .....	%
5. Amount Due. ....	\$
6. Timely Payment 2% .....	\$
7. Total Tax Due .....	\$
8. Interest for Late Payment .....	\$
9. Additions to Tax .....	\$
10. Approved Credit .....	\$
11. Pay This Amount (U.S. Funds Only) .....	\$
DOR USE ONLY .....	*
DOR USE ONLY .....	*

**INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN**

This sales tax return is designed for taxpayers reporting for **one business location only**.

**IMPORTANT: Returns must be filed for the reporting period indicated even if you have no tax to report.** Your filing frequency is determined by the amount of state tax due. State taxes collected of \$500 or more per month are to be filed on a monthly basis. State taxes collected over \$45 per quarter, but less than \$500 per month should be filed on a quarterly basis. State taxes collected less than \$45 per quarter should be filed on an annual basis. Your due date appears to the right of the reporting period on each return. **Do not round your figures on the return.**

**SALES TAX RETURN**

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a “time sale”. To report time sales:

- 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made.
- 2) Write “Time Sales” on the face of the return. (If “Time Sales” is not written on the return, there is a possibility that the return could be processed as a late filed additional return.)
- 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

**Line 1: Gross Receipts** — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period. If you had no receipts, enter zero.

**Line 2: Adjustments** — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus or a minus sign for the adjustments. Refer to detailed instructions for adjustments authorized under the sales tax law. Instructions

are updated annually and provided on our web site. Visit <http://dor.mo.gov/tax/business/sales/forms/> to download detailed instructions.

— Enter taxable sales. Line 1 (Gross Receipts) plus (+) or minus (–) Line 2 (Adjustments) = Line 3 (Taxable Sales).

**Line 4: Rate** — The rate percentage indicated on this line represents the combined state, education, conservation, parks and soils, and any applicable local sales tax rates. The Department of Revenue will notify you if there is a change in the tax rate. The department will also send you a new sales tax book containing returns with the updated sales tax rates for your location. Failure to be notified does not relieve you of the tax. Access [www.dor.mo.gov/business/sales/rates](http://www.dor.mo.gov/business/sales/rates) for current tax rates.

**Line 5: Amount of Tax Due** — Line 3 (Taxable Sales) multiplied (x) by Line 4 (Rate) = Line 5 (Amount of Tax Due).

**Line 6: Two Percent Timely Payment** — If you file your return and payment on time, enter two percent of the amount shown on Line 5. If not filed or paid by the due date or if Line 5 is not greater than zero, leave blank or enter a zero.

*Example: Line 5 is \$480*

$$\$480 \times 2\% = \$9.60$$

\$9.60 is the timely payment allowance

**Line 7: Total Tax Due**

Line 5 (Amount of Tax Due) minus (–) Line 6 (Timely Payment) = Line 7 (Total Tax Due).

**Line 8: Interest for Late Payment** — If tax is not paid by the due date, (A) multiply total tax due by the daily interest rate\* (daily interest rate is calculated by dividing the annual interest rate by 365 days) and (B) multiply this amount by number of days late.

**Note:** Number of days late is counted from the due date to

the postmark date. For example, if the due date is March 20 and the postmark date is April 9, the payment is 20 days late. The following example is based on an annual interest rate of 5% and a daily rate of .0001370.

*Example: Line 7 is \$480:*

- (A)  $\$480 \times .0001370 = .06576$
- (B)  $.06576 \times 20 \text{ days late} = 1.32$
- \$1.32 is the interest for late payment

\* The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: <http://dor.mo.gov/intrates.php>.

**Line 9: Additions to Tax** — For *failure to pay* sales tax on or before the due date, enter 5 percent of Line 7. For *failure to file* a sales tax return on or before the due date, enter 5 percent of Line 7 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent).

**Note:** If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21 and April 20, the rate would be 5 percent; if filed any time between April 21 and May 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

*Example:*

*Return is due March 20, but is filed (postmarked) April 10*

- Line 7 is \$480
- $\$480 \times 5\% = \$24$
- \$24 is the additions to tax

*Example: Return is due March 20, but is filed (postmarked) April 21*

- Line 7 is \$480
- $\$480 \times 10\% = \$48$
- \$48 is the additions to tax

**Line 10: Approved Credit** — Enter any sales tax credit for which the Department of Revenue issued you an approved credit. Approved credit application must accompany the sales tax return.

You can access the Online Credit Inquiry System to determine if an overpayment exists on your Missouri sales tax account at <http://dor.mo.gov/business/creditinquiry/>.

**Line 11: Pay This Amount** — Line 7 plus Line 8 plus Line 9 minus Line 10. Make remittance payable to Missouri Director of Revenue (U.S. funds only). Do not send cash or stamps.

Sign and date the return.

**Return to: Missouri Department of Revenue  
P.O. Box 3360  
Jefferson City MO 65105-3360**

If you have questions concerning your registration, please contact:

Missouri Department of Revenue  
Taxation Division  
P.O. Box 3300  
Jefferson City MO 65105-3300  
(573) 751-5860  
**[businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)**

If you have technical sales tax questions, please contact:

Missouri Department of Revenue  
Taxation Division  
P.O. Box 358  
Jefferson City MO 65105-0358  
(573) 751-2836  
**[salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov)**

Persons with speech or hearing impairments may use

TDD (800) 735-2966 or fax (573) 526-1881.